

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-4**

**560-2-4-.01    ~~Registration — of — Representatives.~~  
~~Amended. Repealed.~~**

~~Every agent, representative, salesperson or employee of any brewer, manufacturer, importer, producer, or broker shipping or causing to be shipped malt beverages into the State of Georgia and every agent, representative, or salesperson of any brewer, manufacturer, importer, producer, or broker shipping or causing to be shipped malt beverages within the State of Georgia shall register with the Georgia Department of Revenue before carrying on any activity involving the selling, promoting, displaying or advertising of malt beverages.~~

**560-2-4-.02 Designation of Sales Territories. Amended.  
Repealed.**

~~(1) Regulation of the business relations between wholesalers of manufacturers, shippers, or brokers of malt beverages is necessary and appropriate:~~

~~(a) to prevent unfair business practices, discrimination and undue control of such wholesalers by such manufacturers, shippers, or brokers;~~

~~(b) to foster vigorous and healthy competition in the malt beverage industry; and (c) to promote and keep alive a sound and stable system of distribution of malt beverages to the public.~~

~~(2) Every manufacturer, shipper, or broker shall submit with his application for license, one label for each brand of malt beverage to be shipped for the first time by the shipper into, or within, the State and shall designate in the application for registration, sales territories for each of its brands or labels sold in Georgia, and shall name one licensed wholesaler in each territory who, within such territory shall be the exclusive distributor of such brand or label within such territory. Such designations of wholesalers, or wholesalers' territories shall be initially approved by the Commissioner and shall not be changed nor initially disapproved except for cause, and the Commissioner shall determine cause after a hearing pursuant to these Regulations.~~

~~(3) Every manufacturer, shipper or broker desiring to register additional brands or labels subsequent to the initial registration of brands or labels must submit such request to the Commissioner thirty (30) days in advance; and at the same time, furnish a copy of the request for such additional designations to the wholesaler or wholesalers previously designated by such manufacturer, shipper, or broker. Such subsequent designations of such subsequent brands or labels is to a wholesaler different from the wholesalers designated for other brands or labels of such manufacturer, shipper, or broker. The initially designated wholesaler shall have thirty (30) days from receipt of the additional designations from the manufacturer, shipper, or broker in which to object to the~~

~~Commissioner to such additional wholesaler designees, and if no such objection is filed with the Commissioner within such thirty (30) days, the right to such objection shall be waived. Objections shall state the specific reasons which form the basis of the objection. Any brands or labels previously registered in this State and which have subsequently been withdrawn from distribution in this State, shall be treated in the same manner as additional brands or labels and subject to the provisions hereof. Provided, however, this section shall not apply if the previously registered brands or labels have been withdrawn from distribution in this State for a period in excess of four (4) years in which case the application to register the brand or label shall be considered an initial application as provided by this Title and Section (2) of this Regulation.~~

~~(4) If an objection is filed pursuant to paragraph (3) above within the thirty (30) day period, or upon his own motion, the Commissioner shall set a hearing on such matter and give notice to the initially designated wholesaler, the proposed designated wholesaler for additional brands or labels, and the manufacturer, shipper, or broker. If it is determined from the evidence adduced at said hearing that the brand or label involved is the same as, or similar to, or is such a modification of, substitution of, upgrade of or extension of a brand or label which has already been registered by the manufacturer, shipper, or broker so as to render it unjust or inequitable (without cause being shown) to designate the brand or label being so modified, substituted, upgraded or extended; then such request shall be denied; provided however, that nothing herein shall be construed to prevent the manufacturer, shipper, or broker from treating the matter as a desire to change wholesalers, and from proceeding under the provisions of paragraph (5) below, either before or after such determination.~~

~~(5) Any manufacturer, shipper, or broker desiring to change wholesalers with respect to any brand or to change the territory of a designated wholesaler, shall file with the State Revenue Commissioner, a Notice of Intention containing such of the following information as is applicable:~~

~~(a) the name of each brand involved;~~

~~(b) the case volume in Georgia for each brand for the current year and the two previous years;~~

~~(c) the name of the wholesaler currently distributing each such brand;~~

~~(d) the name of the proposed new wholesaler, and proposed scope of his sales territory, if less than or different from that of the currently designated wholesaler;~~

~~(e) the case volume of all brands of the proposed new wholesaler for the current year and the two preceding years;~~

~~(f) the name of all persons, firms or corporations having any financial interest in the proposed new wholesale business;~~

~~(g) whether or not any person, firm or corporation named in (f) above has any financial interest in any other business engaged in the sale of malt beverages and the extent and nature of such interest together with the name and location thereof; and~~

~~(h) a detailed explanation of the specific business reasons for the request to change wholesalers or to change the territory of a designated wholesaler. Business reasons which may be considered by the State Revenue Commissioner in determining cause for authorizing a change of wholesalers or to change the territory of a designated wholesaler include:~~

~~1. a wholesaler's bankruptcy or serious financial instability, including its failure consistently to pay its debts as they fall due or its failure to meet or maintain any objective standards of capitalization expressly agreed to between the wholesaler and the manufacturer, importer, producer, or broker, provided such standards are determined by the Commissioner to be reasonable;~~

~~2. a wholesaler's repeated violation of any provision of federal or state law or regulation whether or not such violation resulted in official action;~~

~~3. a wholesaler's failure to maintain sales volume of the brand reasonably consistent with sales volumes of other wholesalers of that brand, or a wholesaler's failure to otherwise promote the product effectively; and~~

~~4. any other factors relevant to such proposed change and which will aid the Commissioner in determining cause.~~

~~(6) At the same time that the original Notice of Intention is filed with the State Revenue Commissioner, a copy thereof shall be served by the manufacturer, importer, producer, or broker, upon each wholesaler who may be affected by the proposed changes and a certificate of such service shall accompany the original Notice of Intention filed with the State Revenue Commissioner.~~

~~(7) Within thirty (30) days after such Notice of Intention is filed, any person, including the State Revenue Commissioner, may interpose written objections thereto. Such written objections, containing reasons therefore, shall be filed in the office of the State Revenue Commissioner and copies thereof shall be served by the objecting party upon the party proposing the change and upon all wholesalers who may be affected by the proposed change.~~

~~(a) Upon the request of any party or upon his own motion, the State Revenue Commissioner shall hold a hearing, after providing due notice to all parties concerned, for the purpose of determining the truth of any matters of fact alleged by any party and determining whether the proposed changes are based upon sufficient cause and are otherwise consistent with the policies set out in paragraph (1) above.~~

~~(b) No proposed change will be approved:~~

~~1. which will tend to create a monopoly or lessen competition with respect to any type of malt beverage or with respect to case volume generally; or~~

~~2. which is based upon the failure or refusal of a wholesaler to comply with any demand or request of a manufacturer, importer, producer, or broker which would result in a violation of any provision of federal or state law or regulation.~~

~~(c) During such thirty (30) day period, and until the proposed changes have been finally approved by the State Revenue Commissioner, the party proposing the change shall continue to supply the designated wholesaler, upon commercially reasonable terms, such reasonable quantities of the brand involved as the wholesaler may require.~~

~~(8) If no objection is filed to the Notice of Intention as provided in paragraph (7) above, the proposed changes shall stand~~

automatically approved by the State Revenue Commissioner at the expiration of such thirty (30) day period.

(9) Any manufacturer, shipper, or broker who obtains or acquires in any manner, the right to sell, ship, or distribute any brand or label shall for the purpose of these Regulations stand in the place of, and be subject to, all of the rights, privileges, duties and obligations of its predecessor or its predecessors from whom such brands or labels were obtained or acquired.

(10) The terms, conditions and requirements of these Regulations are hereby expressly made a part of the terms of each license granted by the State Revenue Commissioner to manufacturers, shippers, or brokers, and by the application for, the acceptance of, or the conduct of business under any such license a manufacturer, shipper, or broker consents to, and agrees to comply with the terms, conditions and requirements of these Regulations. This paragraph is a codification of existing laws, regulations, and policies, including but not limited to appearing before the Commissioner to provide testimony and to produce documents or records in connection with any investigation or hearing conducted pursuant to these Regulations.

**560-2-4-.03 Approval to Sell. Amended. Repealed.**

~~No brewer, manufacturer, importer, producer, shipper, broker, person, firm, partnership, corporation, or association however formed, shall move or cause to be moved into or within the State of Georgia or receive, hold, purchase, give away, sell or offer to sell in Georgia any malt beverages unless and until the brewer thereof shall have made application to the State Revenue Commissioner for registration and received approval of brand, label, alcoholic content by volume, and name or names of the wholesale dealers within the State of Georgia to whom shipments are made.~~

**560-2-4-.06 Bonds. Repealed.**

~~(1) Wholesale dealers shall file annually with the State Revenue Commissioner a bond or an irrevocable bank letter of credit acceptable to the Commissioner, in an amount equal to the Georgia Malt Beverage Excise Tax value of such wholesaler's average sales over a 45 day period, as determined by the Commissioner. Such bond or letter of credit shall be conditioned upon the payment of all sums which may become due by said applicant to the State of Georgia as taxes, license fees, or otherwise, by reason of or incident to, the operation of said business and upon compliance with all the laws, rules and regulations pertaining to malt beverages. Said bonds or letters of credit (as the case may be) shall be in such form and in such amounts as may be approved by the Commissioner and, in the case of a bond, shall have as security a surety company authorized to do business in this State, and in the case of a letter of credit, the bank shall be located in Georgia.~~

~~(2) Retail dealers shall not be required to file a signature bond or a surety bond as a part of any malt beverage application.~~



**~~560-2-4-.07 Monthly Report; Remittance of Taxes.~~**  
**~~Repealed.~~**

~~The taxes imposed on all malt beverages manufactured, sold, possessed, or offered for sale within this State shall be collected from licensed wholesalers by the use of a reporting system. Every licensed wholesaler located within this State shall file a monthly report with the Commissioner, on forms as the Commissioner may prescribe setting forth malt beverage purchases for such month, beginning and ending inventories for the month and such other information as the Commissioner may require to describe the complete transactions. The wholesaler shall file this report no later than the 15<sup>th</sup> day of the month following such transactions. Such report shall indicate the total disposition of malt beverages during the report period and the proper tax remittance shall be attached to the report.~~

**560-2-4.09 Deposit for Bottles. Amended. Repealed.**

~~(1) Distributors, upon sales to retail dealers, shall collect a minimum deposit of eightyfour cents (84¢) for every twenty four (24) returnable bottles and case, or for every twenty four (24) returnable bottles, regardless of case. No deposit shall be required for non returnable or "throw away" bottles.~~

~~(2) Distributors shall collect a minimum deposit of ten dollars (\$10) for each keg or barrel upon all sales of tap or draft beer.~~

#### **560-2-4.11 Posting Master Price List. Repealed.**

~~(1) Every licensed wholesale dealer shall keep posted with the Commissioner at all times, a master price list of all brands and sizes, both military and civilian, handled by such wholesale dealer and the prices posted by such licensed wholesaler dealer shall not be amended without the written permission of the Commissioner.~~

~~(2) All posted prices shall include federal, state, county and municipal taxes. No licensed wholesale dealer shall make any sale of malt beverages for any price other than the price posted for such beverages, either for more than such posted price or for less than such price, except that sales may be made, less state tax, to persons entitled to exemption from such tax.~~

~~(3) A wholesale dealer may not change or alter the prices posted for any brand pursuant to paragraph (1) of this Regulation within a period of less than 180 days from the date of the previous posting of such brand. The Commissioner may grant a waiver of the 180-day period when extenuating circumstances are shown and subject to the following conditions:~~

~~(a) In the event a decrease in posted prices is requested, the wholesale dealer shall submit with such request substantial documentation indicating to the satisfaction of the Commissioner justification for such decrease.~~

~~(b) In the event an increase in posted prices is requested, the wholesale dealer shall submit with such request substantial documentation indicating to the satisfaction of the Commissioner justification for such increase.~~

~~(4) In the event a waiver in writing is granted by the Commissioner pursuant to Section (3) of this Regulation, no subsequent increase or decrease in posted prices shall be permitted within a period of less than 180 days from the date of the approval and waiver by the Commissioner unless a subsequent waiver is obtained from the Commissioner in the same manner and under the same conditions herein specified.~~

~~(5) It shall be a violation of this Regulation for any wholesale dealer to sell or any retail dealer to knowingly purchase, any malt beverages at any price not in accordance with the provisions of this Regulation.~~

**560-2-4-.12 Responsibility for Taxes. Repealed.**

~~When one wholesale dealer sells or transfers malt beverages to another wholesale dealer, the seller shall indicate on the sales invoice that such malt beverages are tax paid by the seller and such seller shall include such transaction on the seller's monthly report and such seller shall remit the proper tax with such report.~~

**560-2-4-.13 Sales Ticket. Repealed.**

~~Each distributor at the time of sale, must complete a sales invoice or ticket and such sales invoice or ticket shall show the name and address of the retail dealer making the purchase, the exact number of cases of beer sold, the State license number of the retail dealer making the purchase and any other information necessary for a complete description of the entire transaction. Within twenty four (24) hours after sale, all sales tickets or invoices must be on file on the premises of the distributor and shall be open for inspection by authorized agents of the Revenue Commissioner.~~

**~~560-2-4-.20 Additional Reports; Markings, Stamps Prohibited; Authority of Commissioner. Repealed.~~**

~~No decal, stamp, or other marking may be required on malt beverages designating the particular city or county wherein a sale of malt beverages is made or wherein resides a licensed retail dealer to whom said beverages are delivered nor shall any other reports be required of such wholesale dealers except such reports as provided in these Regulations. The State Revenue Commissioner shall enforce the provisions of these Regulations pursuant to Georgia Law, and shall examine all reports submitted by licensed wholesale beer dealers and shall check the total transactions by the wholesaler as reported to the Commissioner on ATT-123 with the sum of all reports to municipalities and counties on ATT-122 to determine that all municipalities and/or counties are receiving the proper tax specified herein. Thorough, complete, and continuing audits shall be conducted by auditors of the Georgia Department of Revenue to determine that all local beer taxes are collected and remitted to the proper taxing jurisdiction. Such audits shall also verify that all applicable state taxes have been paid. Any discrepancy discovered upon audit shall be immediately investigated and the taxing jurisdiction concerned shall be promptly notified of such findings.~~

**~~560-2-4-.21 Compensation for Collection~~  
~~Prohibited. Repealed.~~**

~~No licensed wholesale beer dealer shall accept or take from any municipality or county any fee, discount, rebate, or compensation of any nature for the collection or reporting of the city and/or county beer taxes specified herein.~~

**560-2-4-.23 Audits; Assignment of Auditors; Due Cause. Repealed.**

~~In addition to the audits provided for in Rule 560-2-4-.20, the State Revenue Commissioner may, upon receipt of reliable information tending to show that a licensed beer wholesale dealer has failed to account for and remit locally imposed taxes in a timely and businesslike fashion, cause a complete and thorough examination and audit of such wholesale beer dealer's records and the entire business transactions of such wholesale beer dealer by auditors and investigators of the Department of Revenue, for the purposes of determining that each taxing jurisdiction has been properly paid the taxes specified herein; and in addition, that all applicable state taxes have been paid on such business transactions. Upon discovery of any discrepancy, the Commissioner shall report such findings to the taxing jurisdictions concerned and, in addition, to all taxing jurisdictions in which such wholesaler sells or disposes of beer and may order such wholesale dealer to show cause before the State Revenue Commissioner why such wholesale dealer's license should not be suspended or revoked or other penalties imposed.~~

~~(2) The Department of Revenue shall make available to any local taxing jurisdiction all ATT-122 and ATT-123 reports, all audit briefs and reports, all brewery shipment records, and any other investigative summaries and documents necessary for such taxing jurisdiction to conduct an independent audit of or inquiry into the affairs of any licensed wholesaler of malt beverages.~~



**560-2-4-.23 Audits; Assignment of Auditors; Due Cause. Repealed.**

~~In addition to the audits provided for in Rule 560-2-4-.20, the State Revenue Commissioner may, upon receipt of reliable information tending to show that a licensed beer wholesale dealer has failed to account for and remit locally imposed taxes in a timely and businesslike fashion, cause a complete and thorough examination and audit of such wholesale beer dealer's records and the entire business transactions of such wholesale beer dealer by auditors and investigators of the Department of Revenue, for the purposes of determining that each taxing jurisdiction has been properly paid the taxes specified herein; and in addition, that all applicable state taxes have been paid on such business transactions. Upon discovery of any discrepancy, the Commissioner shall report such findings to the taxing jurisdictions concerned and, in addition, to all taxing jurisdictions in which such wholesaler sells or disposes of beer and may order such wholesale dealer to show cause before the State Revenue Commissioner why such wholesale dealer's license should not be suspended or revoked or other penalties imposed.~~

~~(2) The Department of Revenue shall make available to any local taxing jurisdiction all ATT-122 and ATT-123 reports, all audit briefs and reports, all brewery shipment records, and any other investigative summaries and documents necessary for such taxing jurisdiction to conduct an independent audit of or inquiry into the affairs of any licensed wholesaler of malt beverages.~~

**~~560-2-4-.24 Regulatory Agencies; Business Relations Prohibited; Conflicts of Interest. Repealed.~~**

~~(1) The State Revenue Commissioner is charged with the enforcement of laws relating to the manufacture, possession, sale and distribution of malt beverages in Georgia and the regulations of businesses and persons engaged in such activities. More particularly the State Revenue Commissioner is authorized to enforce the provisions of law relating to the imposition and collection of malt beverage taxes by municipalities and counties. The combination in a single person, agency, or organization of the power to license a business and pecuniary interest in the licensed business can result in abuse of the power to license and is detrimental to the effective regulation and control of the sale and distribution of malt beverages in this State.~~

~~(2) No person licensed to sell malt beverages in this State shall enter into any agreement or participate in any scheme or device with the governing authority or regulatory agency of any municipality or county which results in such municipality or county receiving less than the total sum of malt beverage taxes due it as required by law.~~

~~(3) No licensee shall permit any municipality, county or other regulatory agency to hold any pecuniary interest in such licensee's business nor shall any licensee pay any governing authority rent or remuneration for its business premises above the fair market value of such premises. No licensee shall pay any governing authority a percentage of sales or profits as a license fee or charge, or as rent for its business premises, for the purposes of evading the provisions of the Uniform Local Beer Tax.~~

~~(4) No licensee shall employ or compensate any agent or employee of any municipality, county or other governing authority in any manner whereby such compensation or payment of employment is based upon or related to the volume of malt beverages sold.~~

~~(5) No licensee shall accept from any municipality, county, regulatory agency or any other governing authority any rebate of any excise taxes imposed on malt beverages by such governing authority.~~

~~(6) No person licensed to sell malt beverages by the package for carryout purposes shall sell such beverages at a price less than such licensee pays for such malt beverages. A retail licensee shall pay not less than the wholesaler's prices as posted with the Commissioner of Revenue plus the local excise tax imposed.~~

~~(7) Violation of this Regulation by any licensee shall be cause for revocation by the Commissioner of any wholesale or retail dealer's license.~~

**560-2-4-.27 Non-Registered Brands. Repealed.**

~~No person shall move or cause to be moved into Georgia or receive, hold, purchase, give away, sell, or offer to sell in Georgia any malt beverages unless the brand thereof shall have first been registered with and approved by the Commissioner or his agent as provided in Regulation 560-2-4-.02.~~

**560-2-4-.28 Inventories. Repealed.**

~~Every licensed wholesaler shall prepare a report, on such form as the Commissioner may prescribe, setting forth the total containers by size, of malt beverages on hand as of close of business May 31, and November 30 of each year, and at any other time as directed by the Commissioner or by any authorized agent of the Commissioner. Such wholesaler shall file such report with the Commissioner no later than 10 days following taking of such inventory. A detailed record of the physical inventories, broken down by Brand, type and size must be available at all times at the wholesaler's licensed premises for verification by employees of the Commissioner.~~

**560-2-4-.29 Brewpub Bonds. Repealed.**

~~Brewpubs shall file annually with the State Revenue Commissioner a bond or an irrevocable bank letter of credit acceptable to the Commissioner, in the amount of \$20,000. Such bond or letter of credit shall be conditioned upon the payment of all sums which may become due by said applicant to the State of Georgia as taxes, license fees, or otherwise, by reason of or incident to, the operation of said business and upon compliance with all the laws, rules and regulations pertaining to malt beverages. Said bonds or letters of credit (as the case may be) shall be in such form and in such amounts as may be approved by the Commissioner and, in the case of a bond, shall have as security a surety company authorized to do business in this State, and in the case of a letter of credit, the bank shall be located in Georgia.~~

**560-2-4-.30 Monthly Report; Remittance of Taxes by Brewpubs. Repealed.**

~~Every licensed brewpub located within this State shall file a monthly report with the Commissioner, on such forms as the Commissioner may prescribe, setting forth all malt beverage produced during a specific calendar month, to include beginning and ending inventories for that month and other information as the Commissioner may require to describe the complete transactions of the business. Brewpubs shall file the report no later than the 15th day of following month for the previous calendar month. The report shall indicate the total production of malt beverage during the report period and the proper tax remittance shall be attached to the report. The report shall include copies of all reports filed with the United States Department of Treasury and any other such documents that the Commissioner may require.~~

**560-2-4-.31 Keg Registration and Identification.  
Repealed.**

~~(1) Each retail licensee or permittee selling kegs containing malt beverages for consumption off licensed premises shall require each purchaser to present a Georgia driver's license or other proper identification at the time of purchase.~~

~~(2) Upon the sale of a keg of malt beverage, licensees and permittees shall record the following information on the keg registration label or tag provided by the Department and shall affix the completed label or tag to the keg:~~

~~(a) the name and address of the retail licensee or permittee;~~

~~(b) the keg identification number; and~~

~~(c) the state alcohol license number of the business.~~

~~(3) The licensee or permittee shall record for each keg sale the following information on an identification form:~~

~~(a) the date of sale;~~

~~(b) the size of the keg;~~

~~(c) the keg identification number;~~

~~(d) the amount of container deposit;~~

~~(e) the name, address, and date of birth of the purchaser; and~~

~~(f) the form of identification presented by the purchaser.~~

~~(4) Prior to the culmination of the sale, the purchaser shall read and sign a statement acknowledging and attesting to the following:~~

~~(a) to the accuracy of the purchaser's name and address;~~

~~(b) the location where the keg contents will be consumed;~~

~~(c) that a violation of Code Section 3-3-23, as it relates to furnishing alcoholic beverages to persons under the age of 21 years, may result in civil liability, criminal prosecution, or both; and~~

~~(d) that removal or obliteration of the keg registration label or tag is a violation of Code Section 3-5-5 and that such violation may result in criminal prosecution as set forth in Code Section 3-3-9.~~

~~(5) Licensees or permittees are authorized to charge a keg registration fee due at the time of sale of the keg. When the~~



~~keg is returned and satisfies the conditions outlined in paragraph (6) of this regulation, the keg registration fee shall be refunded to the purchaser.~~

~~(6) Upon return of the keg, the licensee or permittee shall record the condition of the label and keg identification number on the identification form. The licensee or permittee is authorized to retain any keg registration fee if the keg is returned without the label or the keg identification number, or if the information is illegible.~~

~~(7) The licensee or permittee shall retain all keg registration information at the licensee's or permittee's licensed premises for a period of six months from the date of sale. Keg registration tags and labels issued by the Commissioner are for the use of the licensee or permittee of the licensed premises at the address as shown on the state license. Keg registration tags and labels are not transferable from one licensee or permittee to another licensee or permittee, or from one licensed premise to another licensed premise.~~

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-5**

**560-2-5-.01 ~~Registration of Representatives. Amended.~~  
Repealed.**

~~Every agent, representative, salesperson or employee of any manufacturer, winery, producer, shipper, importer, or broker shipping or causing to be shipped wines into the State of Georgia shall register with the Georgia Department of Revenue before carrying on any activity involving the selling, promoting, displaying, or advertising of wine.~~

**560-2-5-.02 Designation of Sales Territories. Amended.  
Repealed.**

~~(1) Regulation of the business relations between wholesalers of manufacturers, shippers, or brokers of wine beverages is necessary and appropriate:~~

~~(a) to prevent unfair business practices, discrimination and undue control of such wholesalers by such manufacturers, shippers, or brokers;~~

~~(b) to foster vigorous and healthy competition in the wine beverages industry; and~~

~~(c) to promote and keep alive a sound and stable system of distribution of wine beverages to the public.~~

~~(2) Every manufacturer, shipper, or broker shall submit with his application for license, one label for each brand of wine beverage to be shipped for the first time by the shipper into, or within, the State and shall designate in the application for registration, sales territories for each of its brands or labels sold in Georgia, and shall name one licensed wholesaler in each territory who, within such territory, shall be the exclusive distributor of each such brand or label within such territory. Such designations of wholesalers, or wholesalers' territories shall be initially approved by the Commissioner and shall not be changed nor initially disapproved except for cause, and the Commissioner shall determine cause after a hearing pursuant to these Regulations.~~

~~(3) Every manufacturer, shipper or broker desiring to register additional brands or labels subsequent to the initial registration of brands or labels must submit such request to the Commissioner thirty (30) days in advance; and at the same time, furnish a copy of the request for such additional designations to the wholesaler or wholesalers previously designated by such manufacturer, shipper, or broker if such subsequent designations of such subsequent brands or labels is to a wholesaler different from the wholesalers designated for other brands or labels of such manufacturer, shipper, or broker. The initially designated wholesaler shall have thirty (30) days from receipt of the additional designations from the manufacturer, shipper, or broker in which to object to the~~

~~Commissioner to such additional wholesaler designees, and if no such objection is filed with the Commissioner within such thirty (30) days, the right to such objection shall be waived. Objections shall state the specific reasons which form the basis of the objection. Any brands or labels previously registered in this State, and which have subsequently been withdrawn from distribution in this State, shall be treated in the same manner as additional brands or labels and subject to the provisions hereof. Provided, however, this section shall not apply if the previously registered brands or labels have been withdrawn from distribution in this State for a period in excess of four (4) years in which case the application to register the brand or label shall be considered an initial application as provided by this Title and Section (2) of this Regulation.~~

~~(4) If an objection is filed pursuant to paragraph (3) above within the thirty (30) day period, or upon his own motion, the Commissioner shall set a hearing on such matter and give notice to the initially designated wholesaler, the proposed designated wholesaler for additional brands or labels, and the manufacturer, shipper, or broker. If it is determined from the evidence adduced at said hearing that the brand or label involved is the same as, or similar to, or is such a modification of, substitution of, upgrade of or extension of a brand or label which has already been registered by the manufacturer, shipper or broker so as to render it unjust or inequitable (without cause being shown) to designate the brand or label to a wholesaler different from the wholesaler designated for the brand or label being so modified, substituted, upgraded or extended, then such request shall be denied; provided however, that nothing herein shall be construed to prevent the manufacturer, shipper, or broker from treating the matter as a desire to change wholesalers, and from proceeding under the provisions of paragraph (5) below, either before or after such determination.~~

~~(5) Any manufacturer, shipper, or broker desiring to change wholesalers with respect to any brand or to change the territory of a designated wholesaler, shall file with the State Revenue Commissioner, a Notice of Intention containing such of the following information as is applicable:~~

~~(a) the name of each brand involved;~~

~~(b) the case volume in Georgia for each brand for the current year and the two previous years;~~

~~(c) the name of the wholesaler currently distributing each such brand;~~

~~(d) the name of the proposed new wholesaler, and proposed scope of his sales territory, if less than or different from that of the currently designated wholesaler;~~

~~(e) the case volume of all brands of the proposed new wholesaler for the current year and two preceding years;~~

~~(f) the name of all persons or firms or corporations having any financial interest in the proposed new wholesale business;~~

~~(g) whether or not any persons, firm or corporation named in (f) above has any financial interest in any other business engaged in the sale of wine beverages and the extent and nature of such interest together with the name and location thereof; and~~

~~(h) a detailed explanation of the specific business reasons for the request to change wholesalers or to change the territory of a designated wholesaler. Business reasons which may be considered by the State Revenue Commissioner in determining cause for authorizing a change of wholesalers or to change the territory of a designated wholesaler include:~~

~~1. a wholesaler's bankruptcy or serious financial instability, including its failure consistently to pay its debts as they fall due or its failure to meet or maintain any objective standards of capitalization expressly agreed to between the wholesaler and the winery, manufacturer, importer, producer, or broker, provided such standards are determined by the Commissioner to be reasonable;~~

~~2. a wholesaler's repeated violation of any provision of federal or state law or regulation whether or not such violation resulted in official action;~~

~~3. a wholesaler's failure to maintain sales volume of the brand reasonably consistent with the sales volumes of other wholesalers of that brand, or a wholesaler's failure otherwise to promote the product effectively; and~~

~~4. any other factors relevant to such proposed change and which will aid the Commissioner in determining cause.~~

~~(6) At the same time that the original Notice of Intention is filed with the State Revenue Commissioner, a copy thereof shall be~~

~~served by the manufacturer, importer, producer, or broker, upon each wholesaler who may be affected by the proposed changes and a certificate of such service shall accompany the original Notice of Intention filed with the State Revenue Commissioner.~~

~~(7) Within thirty (30) days after such Notice of Intention is filed, any person, including the State Revenue Commissioner, may interpose written objections thereto. Such written objections shall be filed in the office of the State Revenue Commissioner and copies thereof shall be served by the objecting party upon the party proposing the change and upon all wholesalers who may be affected by the proposed change.~~

~~(a) Upon the request of any party or upon his own motion, the State Revenue Commissioner shall hold a hearing, after providing due notice to all parties concerned, for the purpose of determining the truth of any matters of fact alleged by any party and determining whether the proposed changes are based upon sufficient cause and are otherwise consistent with the policies set out in paragraph (1) above.~~

~~(b) No proposed change will be approved:~~

~~1. which will tend to create a monopoly or lessen competition with respect to any type of wine beverage or with respect to case volume generally; or~~

~~2. which is based upon the failure or refusal of a wholesaler to comply with any demand or request of a manufacturer, importer, producer, or broker which would result in a violation of any provision of federal or state law or regulation.~~

~~(c) During such thirty (30) day period, and until the proposed changes have been finally approved by the State Revenue Commissioner, the party proposing the change shall continue to supply the designated wholesaler, upon commercially reasonable terms, such reasonable quantities of the brand involved as the wholesaler may require.~~

~~(8) If no objection is filed to the Notice of Intention as provided in paragraph (7) above, the proposed changes shall stand automatically approved by the State Revenue Commissioner at the expiration of such thirty (30) day period.~~

~~(9) Any manufacturer, shipper, or broker who obtains or acquires in any manner, the right to sell, ship, or distribute any brand or~~

~~label shall for the purpose of these Regulations stand in the place of, and be subject to, all of the rights, privileges, duties and obligations of its predecessor or its predecessors from whom such brands or labels were obtained or acquired.~~

~~(10) The terms, conditions and requirements of these Regulations are hereby expressly made a part of the terms of each license granted by the State Revenue Commissioner to manufacturers, shippers, or brokers, and by the application for, the acceptance of, or the conduct of business under any such license a manufacturer, shipper, or broker consents to, and agrees to comply with the terms, conditions and requirements of these Regulations. This paragraph is a codification of existing laws, regulations and policies, including but not limited to appearing before the Commissioner to provide testimony and to produce documents or records in connection with any investigation or hearing conducted pursuant to these Regulations.~~

**560-2-5-.03 Sales Ticket or Invoice. Amended. Repealed.**

~~Each wholesaler, prior to the time of sale, must complete a sales ticket or invoice containing the name of such wholesaler, the name and address of the retail dealer making the purchase, the amount in size and quantity of wine sold, the date of the sale, the State license number of the retail dealer, and such other information as the Commissioner may from time to time request. The invoice shall be marked paid at the time of receipt of payment.~~



**560-2-5-.05 Wine Tastings. Repealed.**

~~(1) Except as authorized herein, a person conducting a wine tasting shall have a wine license issued by the Department. Any person without a wine license that seeks to conduct a wine tasting shall file with the Department form ATT-4SP, and other appropriate forms as reasonably prescribed by the commissioner, at least fifteen business (15) days prior to the wine tasting.~~

~~(2) A person without a wine license conducting a wine tasting for a nonprofit civic organization shall comply with the requirements set forth in O.C.G.A. § 3-9-3. This permit only allows for the sale of alcoholic beverages which are to be consumed on the premises where the wine tasting is conducted.~~

~~(3) Any for-profit organization that seeks to conduct a wine tasting and is not licensed shall comply with all requirements set forth in O.C.G.A. § 3-6-20. This license allows for the sale of alcoholic beverages for consumption on premises and by the package, where the wine tasting is conducted.~~

~~(4) Wine tastings shall not be conducted at any location where distilled spirits are sold by the package.~~

~~(5) A person who conducts a wine tasting shall comply with these regulations, the Code, and the laws of the jurisdiction where the wine tasting is being held.~~

**560-2-5-.07 Bonds. Amended. Repealed.**

~~(1) Wholesale dealer shall file with the State Revenue Commissioner annually a bond in an amount equal to the Georgia Wine Beverage Excise Tax value of such wholesaler's average sales over a 45-day period, as determined by the Commissioner, and such bond shall be conditioned upon the payment of all sums which may become due by said applicant to the State of Georgia as taxes, license fees, or otherwise, by reason of or incident to, the operation of said business and upon compliance with all the laws, rules and regulations pertaining to wine beverages. Said bonds shall be in such form and in such amount approved by the Commissioner and shall have as security a surety company authorized to do business in this State.~~

~~(2) Retail dealers shall not be required to file a signature bond or a surety bond concerning any retail wine application unless specifically required by law.~~

**560-2-5-.08 Farm Wineries. Amended. Repealed.**

~~(1) Farm wineries as defined by this Title may be licensed pursuant to this Title and Regulation upon application to the Commissioner, on forms provided by the Commissioner, and payment of proper license fee and compliance with all applicable Federal, State, and local government laws and regulations.~~

~~(a) A farm winery license shall authorize the farm winery to operate a tasting room on the premises of the winery and to sell its products at retail at the winery.~~

~~(b) Farm winery licensees may be licensed to sell their products at wholesale or retail in accordance with this Title and Regulations 560-2-5-.09 and 560-2-5-.10.~~

**~~560-2-5-.09 Farm Winery Retail Sales in Tasting Rooms. Amended. Repealed.~~**

~~Farm wineries may, upon approval of the Commissioner, sell its wine in closed packages for consumption of the premises at retail in tasting rooms at not more than five locations other than the premises of the farm winery as provided by this Title. Each such location must be licensed as a retail dealer for the sale of wine as provided by this Title and these regulations.~~

**560-2-5-.10. Farm Winery as Wholesaler.  
Amended. Repealed.**

~~(1) Upon application to the Commissioner pursuant to Regulation 560-2-2-.09 a farm winery may be issued a wine wholesaler license provided:~~

~~(a) Application shall be in the same name as that of the farm winery.~~

~~(b) License fee as required by this Title is paid.~~

~~(c) The Georgia Wine Beverage Excise Tax value of such wholesale sales over a 45 day period exceeds \$5,000.00, as determined by the Commissioner, a surety bond in an amount equal to the tax value in excess of \$5,000.00 will be required.~~

~~(d) The application form shall contain information, as determined by the Commissioner, to determine if the special provisions of this Title to authorize a farm winery to be licensed as a wholesaler have been satisfied.~~

**~~560-2-5-.11 Records of Produce Grown or Received, Including Affidavit Regarding Georgia Products. Amended. Repealed.~~**

~~(1) Licensed farm wineries shall maintain a record of all produce grown on the licensed premises for use in the production of wine, showing the date of harvest, quantity by weight and definition of produce by type.~~

~~(2) Licensed farm wineries shall maintain a record of all berries, fruits, grapes, or bulk wines received on the licensed premises for use in the production of wine, showing the date of receipt, quantity, description, and the name and address of the person from whom received. Where the licensed farm winery claims that the berries, fruits or grapes are Georgia grown products, the records required shall include an affidavit of the person from whom received that they are Georgia grown products. Where commercial invoices, bills of lading or prescribed forms contain the required information, a separate record will not be required.~~

**~~560-2-5-.12 Wine In Bulk; Separation of Wine.  
Amended. Repealed.~~**

~~(1) Farm wineries are authorized to sell, deliver, and ship wine in bulk to other farm winery licensees inside this state and are further authorized to acquire and receive deliveries and shipments of wine made within this state by farm winery licensees inside this state.~~

~~(2) Wines contained or stored in bulk shall be identified and such identification shall include the origin of the berries, fruits or grapes used in the manufacture and the percentage of the bulk wine made from Georgia grown berries, fruits or grapes.~~

~~(3) Dessert and table wines shall be separately stored.~~

~~(4) Table wines produced from at least 40 percent Georgia grown berries, fruits, or grapes shall be separately stored from table wines produced from less than 40 percent Georgia grown berries, fruits, or grapes.~~

**560-2-5-.13 Monthly Reports of Production.  
Amended. Repealed.**

~~Pursuant to this title licensed farm wineries shall file a monthly report of production with the Commissioner on such forms as the Commissioner may prescribe and furnished by the Commissioner, and shall attach thereto exact copies of each report to the United States Treasury and any other such documents that the Commissioner may require.~~



**~~560-2-5-14 Monthly Report of Sales; Payment of Taxes  
Farm Wineries. Amended. Repealed.~~**

~~Licensed farm wineries shall file a monthly report with the Commissioner, on forms prescribed by the Commissioner, setting forth his total wine sales for the calendar month including all taxable wine sales and shall remit with the report the appropriate excise taxes on the wine. The reports and remittances shall be filed with the Commissioner not later than the fifteenth (15th) day of the calendar month next following the month of the sale.~~

**560-2-5-.15 Inventories. Repealed.**

~~Every licensed wholesaler shall prepare a report, on such form as the Commissioner may prescribe, setting forth the total liters by tax category, of wine on hand as of close of business January 31 and July 31 of each year, and at any other time as directed by the Commissioner or by any authorized agent of the Commissioner. Such wholesaler shall file such report with the Commissioner no later than 10 days following taking of such inventory. A detailed record of physical inventories, broken down by Brand, type and size must be available at all times at the wholesaler's licensed premises for verification by employees of the Commissioner.~~

**560-2-5-.16 Non-Registered Brands. Repealed.**

~~No person shall move or cause to be moved into Georgia or receive, hold, purchase, give away, sell, or offer to sell in Georgia any wine unless the brand thereof shall have first been registered with and approved by the Commissioner or his agent as provided in Regulation 560-2-5-.02.~~

**560-2-5-.17 Responsibility for Taxes. Repealed.**

~~When one wholesale dealer sells or transfers wine to another wholesale dealer, the seller shall indicate on the sales invoice that such wine is tax paid by the seller, and such seller shall include such transaction on the seller's monthly report and such seller shall remit the proper tax with such report.~~

**560-2-5.18 ~~"Honey Wine" or "Mead". Repealed.~~**

~~(1) The term "honey wine" or "mead" means a fermented alcoholic beverage made from honey.~~

~~(2) After complete fermentation or complete fermentation and sweetening, the wine may not have an alcoholic content of more than fourteen percent (14%) by volume or a total solids content that exceeds 35 degrees Brix.~~

**560-2-5-.19 ~~“Honey Wine” or “Mead”; Manufacture, Distribution, Transportation, Sale. Repealed.~~**

~~(1) A proprietor shall obtain a federal approval of its formula and process by which the honey wine is manufactured.~~

~~(2) The sale, manufacture, transportation, and distribution, of “honey wine” or “mead” shall be governed by the same as the Rules for “wine as established by the Act and regulations, unless specifically stated to the contrary.~~

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-6**

**560-2-6-.01 Definitions. Amended. Repealed.**

~~As used in these Regulations:~~

~~(a) Military Reservation. The term "military reservation" shall mean a duly commissioned post, camp, base, or station of the Armed Forces of the United States located on territory within the historical boundaries of the State of Georgia which has been ceded to the United States.~~

~~(b) Military Liquors. The term "military liquors" shall mean distilled spirits purchased pursuant to these Regulations which are exempt from Georgia excise taxes and which have been properly identified pursuant to Rule 560-2-6-.05.~~

~~(c) Military Beer. The term "military beer" shall mean malt beverages which have been purchased pursuant to these Regulations which are exempt from Georgia excise taxes and which have been properly identified pursuant to Rules 560-2-4-.04 and 560-2-6-.05. Military beer may have an alcoholic content not greater than that authorized by military authority, but such alcoholic content may not exceed six (6) percent by volume.~~

~~(d) Military Wine. The term "military wine" shall mean wine purchased pursuant to these Regulations which is exempt from Georgia excise taxes.~~

~~(e) Tax Paid Beverage Alcohol. The term "tax paid beverage alcohol" shall mean beverage alcohol products which are sold to military establishments on which the Georgia excise tax has been paid; and is sold to authorize patrons of stores and canteens located on and operated by United States military posts, reservations, or stations, for use by said authorized patrons outside the boundaries of such federal instrumentality. The terms "tax paid liquor", "tax-~~

~~paid beer", and "tax paid wine" are included in this definition as appropriate.~~



**560-2-6-.02 Jurisdiction Over Territory Ceded to United States. Amended: Repealed.**

~~The State Revenue Commissioner claims all of the revenue and regulatory jurisdiction which the State of Georgia now has under the Constitution and statutes of this State and the Constitution and statutes of the United States or may hereafter acquire thereunder, over territory within the historical boundaries of the State of Georgia but ceded to the United States.~~

**~~560-2-6-.03 Jurisdiction and Right to Tax Claimed.~~**  
**~~Amended. Repealed.~~**

~~The State Revenue Commissioner does not propose to tax the United States or any federal instrumentality; however, the right to regulate and control the manufacture, sale and transportation of beverage alcohol has been vested in the State and such right and jurisdiction is expressly claimed.~~

**~~560-2-6-.04 Federal Instrumentality as First Purchaser.~~**  
**~~Amended. Repealed.~~**

~~(1) The tax imposed by the Georgia Alcoholic Beverage Code is an excise tax levied upon the first sale, use or possession in Georgia, and where a federal instrumentality is the first purchaser, the transaction would not be taxable.~~

~~(2) Federal instrumentalities desiring to sell beverage alcohol to authorized patrons in quantities in excess of those authorized by O.C.G.A. § 3-3-8 for use and consumption outside the boundaries of the federal instrumentality are authorized to purchase tax paid beverage alcohol from licensed Georgia wholesalers; however, no refund of the tax may be made on such transactions. Such tax paid beverage alcohol products shall be referred to as "tax paid liquor", "tax paid beer", or "tax paid wine" as appropriate.~~

**560-2-6-.05 Military Purchases. Amended. Repealed.**

~~(1) Distilled Spirits.~~

~~(a) Military establishments acting as federal instrumentalities are hereby authorized to purchase tax free distilled spirits from licensed Georgia wholesalers and such wholesalers are authorized to sell and deliver distilled spirits to authorized purchasers from stock on hand subject to the following procedures:~~

~~1. Purchase orders submitted by federal instrumentalities must be maintained on file at the wholesaler's place of business for auditing and inspection by the Department of Revenue. No credits to wholesalers for tax free distilled spirits sold to federal instrumentalities shall be given unless required documents to substantiate the sale and delivery are available upon audit or inspection at the wholesaler's place of business.~~

~~2. The wholesaler shall deliver the distilled spirits only to the federal instrumentality through an authorized officer who shall sign for the liquor received and who shall obligate the federal instrumentality for payment in full for the order. The sales invoice signed by the authorized receiving officer shall be returned and filed at the wholesaler's place of business.~~

~~(2) Malt Beverages.~~

~~(a) Manufactures, brokers, importers and shippers of malt beverages are authorized to ship military beer to Georgia licensed wholesalers for distribution and sale to authorized military installations.~~

~~(b) No brewer, manufacturer, importer or broker of malt beverages, or representatives thereof, shall sell, offer to sell, ship, or cause to be shipped or solicit for shipment or sale, any military beer within or into this State except to a licensed distributor and in accordance with the rules and regulations of the Commissioner.~~

~~(3) Wine.~~

~~(a) Purchase orders for tax free wines shall be transmitted through a licensed wholesaler and such wholesaler is authorized to sell and deliver such wines to authorized purchasers from stock on hand subject to the following procedures:~~

~~1. Purchase orders submitted by federal instrumentalities must be maintained on file at the wholesaler's place of business for audit and inspection by the Department of Revenue.~~

~~2. The wholesaler shall deliver the ordered wines only to an officer authorized to receive such wines, and the receiving officer shall sign for such wines received. The sales invoice signed by the authorized receiving officer shall be returned and filed at the wholesaler's place of business.~~

~~3. No credits to wholesaler for tax-free wines sold to federal instrumentalities shall be given unless required documents to substantiate the sale are available upon audit or inspection at the wholesaler's place of business.~~

**560-2-6-.06 ~~Tax-Paid Beverage Alcohol. Amended.~~  
Repealed.**

~~Licensed beverage alcohol wholesalers may sell tax paid beverage alcohol to military establishments authorized to purchase beverage alcohol; however, no credit or refund of the tax may be made on such transportations.~~

**560-2-6.07 ~~Restrictions to Military Reservations.~~**  
**Repealed.**

~~"Military liquors," "military beer," and "military wine" purchased pursuant to these Regulations shall be sold or purchased on military reservations by persons authorized to sell or purchase such beverage alcohol. The possession of military liquors, beer, or wine off the military installation in quantities in excess of those authorized by the O.C.G.A. § 3-3-8 shall constitute the possession of non-tax paid beverage alcohol subject to all laws and regulations relating to non-tax paid beverage alcohol.~~

**RULES  
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ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-7**

**~~560-2-7-.02 Beverage Alcohol Retail Dealer or Retail  
Consumption Dealer License Application. Form CRF-  
009. Amended. Repealed.~~**

~~This is an application for a state license to sell beverage alcohol  
products as a retail dealer or retail consumption dealer.~~



**~~560-2-7-.03 Beverage Alcohol Wholesale Dealer,  
Importer, Broker or Manufacturer License Application.  
Form ATT-6. Repealed.~~**

~~This is an application for a state license to manufacture ship or sell  
beverage alcohol products as a wholesale dealer, importer, broker  
or manufacturer.~~

**~~560-2-7-.04 Registered Producers Monthly Report of  
Distilled Spirits Shipments to Military Installations  
Located in the State. Form ATT-5. Amended. Repealed.~~**

~~Registered producers are required to file a monthly report of all  
shipments of distilled spirits to military installations located in the  
State of Georgia using this form.~~

**560-2-7-.05 Beverage Alcohol Brand and Label  
Registration and/or Territory Designation Application.  
Form ATT-104. Repealed.**

~~Every manufacturer, shipper or broker of beverage alcohol must file this application with the Department for each brand and label they desire to distribute in this State and designate sales territories to wholesalers for such brand and label~~

**~~560-2-7-.06 Georgia Wine Wholesalers Monthly Report.~~**  
**~~Form ATT-7. Repealed.~~**

~~Licensed wholesale dealers, importers, and brokers are required to file this report with the Department setting forth wine transactions for the month and remitting the appropriate excise taxes.~~

**560-2-7- .07 Wholesale Distributors Liquor Master  
Price List. Form ATT-10. Repealed.**

~~Licensed wholesalers are required to post a price list of all types,  
brands and sizes of distilled spirits being handled including all  
quantity prices.~~

**~~560-2-7-.08 Monthly Report of Distilled Spirits Shipments to Wholesalers Located in the State of Georgia. Form ATT-11. Amended. Repealed.~~**

~~Manufacturers, importers, distillers, producers or brokers, shipping or causing to be shipped, distilled spirits and alcohol products into or within the State of Georgia are required to file this report.~~

**~~560-2-7-.09 Certificate of Residence for Liquor Licensee. Form ATT-14. Amended. Repealed.~~**

~~All retail dealer applicants are required to file this form with license application to verify they have been a resident of a county or municipality in Georgia where the sale of distilled spirits is authorized for a period of at least 12 months.~~

**~~560-2-7-.10 Application for Beverage Alcohol Permit.~~**  
**~~Form ATT-15. Repealed.~~**

~~All persons who will act as a salesperson or representative of a licensed wholesaler, manufacturer, importer or broker of beverage alcohol are required to file this form with the Department.~~



**~~560-2-7-.11 Beverage Alcohol Personnel Statement.~~**  
**~~Form ATT-17. Repealed.~~**

~~This form may be required of all persons employed by a retail package store, and shall be required of the licensee, and any other persons having ownership interest in the business. This form is required of all wholesaler licensees and salespersons for distilled spirits, as well as any other person owning any interest in the business. This form is required of all retail consumption dealer licensees, the owner or owners, partner or partners and in the event the establishment is a corporation in which the stock of such corporation is not nationally traded or publicly traded, this form may be required of all stockholders and shall be required of all officers of the corporation. In the event the corporation is of such nature that the stock of such corporation is nationally traded or publicly traded, this form shall be required of the officers of such corporation. This form may also be required of others in the discretion of the Commissioner as provided under Regulation 560-2-2-.09.~~

**560-2-7-.15 Monthly Report of Malt Beverage Shipments into Georgia. Form ATT-29. Repealed.**

~~Manufacturers, importers, brewers, producers, or brokers shipping or causing to be shipped malt beverages into or within the State of Georgia are required to file this report to show the quantity of malt beverages shipped or sold within the State for the preceding month, the name of wholesalers to whom such malt beverages were shipped, the date of shipment, and the quantity shipped to each wholesaler.~~

**~~560-2-7-.16 Distilled Spirits Manufacturer Bond. Form  
ATT-32. Repealed.~~**

~~Distilled spirits manufacturers are required to annually post with the Department this bond with security in the amount of \$10,000 conditioned upon the prompt payment of all sums which may become due to the State of Georgia as required by all laws, rules and regulations governing the manufacture, distribution, and sale of distilled spirits in this State.~~

**560-2-7-.17 Wine Manufacturer Bond. Form ATT-33.**

**Repealed.**

~~Wine manufacturers are required to annually post with the Department this bond with security in the amount of \$5,000 conditioned upon the prompt payment of all sums which may become due to the State of Georgia as required by all laws, rules and regulations governing the distribution and sale of wine in this State.~~

**~~560-2-7-.18 Wholesalers Wine Bond. Form ATT-34.~~**  
**Repealed.**

~~Wine wholesalers are required to annually post with the Department this bond with security conditioned upon the prompt payment of all sums which may become due to the State of Georgia as required by all laws, rules and regulations governing the distribution and sale of wine in this State.~~

**~~560-2-7-.20 Wholesale Dealers — Beer Price Posting.~~**  
**~~Form ATT-38. Repealed.~~**

~~Licensed wholesale dealers are required to post this form with the Department at all times, listing the master prices of all brands and sizes, both military and civilian, handled by such wholesale dealer and the prices posted by such licensed wholesalers shall not be amended without the written permission of the Commissioner.~~

**~~560-2-7-.22 Registered Producers Schedule of Prices to Wholesalers. Form ATF-40. Repealed.~~**

~~Producers or manufacturers of distilled spirits are required to post with the Department a list of prices of all types, brands and sizes of distilled spirits that they handle.~~

**~~560-2-7-.23 Affidavit — Berries and/or Fruit Sellers.~~**  
**~~Form ATT 42. Repealed.~~**

~~Producers or manufacturers of wine located within Georgia are required to file this form with the Department when claiming that the materials used are products grown within Georgia.~~



**~~560-2-7-.24 Malt Beverage Wholesalers Bond and Irrevocable Bank Letter of Credit. Forms ATT-47 and ATT-183. Amended. Repealed.~~**

~~Malt beverage wholesalers are required to annually post with the Department this bond with security or irrevocable bank letter of credit conditioned upon the prompt payment of all sums which may become due the State of Georgia as required by all laws, rules and regulations governing the distribution and sale of malt beverage in this State.~~

**560-2-7-.26 Malt Beverage -- Brewery, Importer and Broker Bond. Form ATT-52. Repealed.**

~~All brewers, importers and brokers are required to annually post with the Department this bond form with security in the amount of \$5,000 conditioned upon the prompt payment of all sums which may become due the State of Georgia as required by all laws, rules and regulations governing the manufacture, distribution and sale of malt beverages in this State.~~

**560-2-7-.27      Registered — Producers — Resident  
Representative Bond. Form ATT-56. Repealed.**

~~Each resident representative of a producer is required to annually post with the Department this bond with security in the amount of \$10,000 conditioned upon the prompt payment of all sums which may become due to the State of Georgia as required by all laws, rules and regulations governing the manufacture, sale or distribution of distilled spirits in this State.~~

**560-2-7-.28 Registered Producers Bond. Form ATT-57.  
Repealed.**

~~Licensed producers or joint registrants are required to annually post with the Department this bond with security in the amount of \$10,000 conditioned upon the prompt payment of all sums which may become due to the State of Georgia as required by all laws, rules and regulations governing the manufacture, sale or distribution of distilled spirits in this State.~~

**560-2-7-.29 Retail Dealers and Retail Consumption Dealers Liquor Bond. Form ATT-59. Repealed.**

~~Retail dealers and retail consumption dealers of distilled spirits are required to annually post with the Department this bond with security in the amount of \$2,500 conditioned upon the prompt payment of all sums which may become due to the State of Georgia as required by all laws, rules and regulations governing the retail sale of distilled spirits in this State.~~

**560-2-7-.30 Georgia Winery Monthly Report. Form  
ATT-62. Repealed.**

~~Licensed wineries, producers and manufacturers of wine products located within the State are required to file with the Department this report summarizing wine transactions made during the preceding month and remit appropriate excise taxes on such wine.~~

**~~560-2-7-.31 Liquor Wholesalers Distilled Spirits Sales  
to Retail Dealers and Retail Consumption Dealers.  
Form ATT 70. Repealed.~~**

~~Licensed wholesale dealers of distilled spirits are required to file  
with the Department this report summarizing the total distilled  
spirits sales to each retail dealer and retail consumption dealer by  
county in the State of Georgia.~~

**~~560-2-7-.33 Wholesalers Distilled Spirits and Alcohol  
Monthly Report. Form ATT-85. Amended. Repealed.~~**

~~Licensed wholesale dealers are required to file this report with the  
Department setting forth their distilled spirits and alcohol  
transactions for the month, and attaching thereto the appropriate  
excise tax remittance.~~



**560-2-7-.35    ~~Beverage Alcohol Tax or Credit~~  
~~Application. Form ATT-89. Amended. Repealed.~~**

~~Beverage alcohol licensees may file a claim for credit for excise taxes paid on beer, wine or distilled spirits by submitting this application with the Department giving the reason for such credit requested.~~

**~~560-2-7-.36 Distilled Spirits Wholesalers Bond and Irrevocable Bank Letter of Credit. Forms ATT-25 and ATT-162. Amended. Repealed.~~**

~~Distilled spirits wholesalers are required to annually post with the Department this bond with security or irrevocable bank letter of credit conditioned upon the prompt payment of all sums which may become due the State of Georgia as required by all laws, rules and regulations governing the distribution and sale of distilled spirits in this State.~~

**~~560-2-7-.38 Wine Shippers Bond. Form ATT 108.~~**  
**~~Repealed.~~**

~~Licensed wine shippers are required to annually post with this Department this bond with security in the amount of \$5,000 conditioned upon the prompt payment of all sums which may become due to the State of Georgia as required by all laws, rules and regulations governing the shipment of wine products in this State.~~

**~~560-2-7-.39 Monthly Report of Receipts and Disbursements of Distilled Spirits Through U.S. Customs. Form ATT-109. Repealed.~~**

~~Licensed wholesale distributors of distilled spirits are required to file with the Department this report by the tenth of each month for the purposes of reporting the receipts and disbursements of shipments of distilled spirits through U.S. Customs Bond for the previous month.~~

**560-2-7-.40 Report of Wine Shipments into the State of Georgia. Form ATT-112. Repealed.**

~~Manufacturers, importers, wineries, producers, or brokers shipping or causing to be shipped wine products into or within the State of Georgia are required to file this report indicating the quantity of wine beverages shipped or sold within the State for the preceding month, the name of wholesalers to whom such wine beverages were shipped, the date of shipment, and the quantity shipped to each wholesaler.~~

**~~560-2-7-.41 Malt Beverage Excise Tax Monthly Report  
to Counties and Municipalities. Form ATT 122.  
Repealed.~~**

~~Licensed wholesale distributors of malt beverages are required to  
submit this report for the purpose of reporting the quantities of  
malt beverages sold and delivered within their taxing jurisdiction,  
attaching thereto the appropriate excise tax remittance.~~

**~~560-2-7-.42 Wholesale Distributors Malt Beverage  
Monthly Tax Report. Form ATT-123. Repealed.~~**

~~Licensed wholesale distributors are required to file this report with the Department setting forth the malt beverage transactions for each month, attaching thereto the appropriate excise tax remittance.~~

**~~560-2-7-.43 Monthly Report of Malt Beverages, Distilled  
Spirits and Wine Sold by Airlines and Railways. Form  
ATT-131. Repealed.~~**

~~All airlines and railway passenger carriers are required to file this  
report with the Department detailing all distilled spirits, malt  
beverages and wines distributed or sold in or over the State of  
Georgia each month, attaching thereto remittance of the  
appropriate excise taxes.~~



**~~560-2-7-.45 Georgia Licensed Producers Monthly  
Report of Purchases of Distilled Spirits in Bulk From  
Out of State Producers. Form ATT-146. Repealed.~~**

~~All licensed producers of distilled spirits are required to file this report with the Department each month detailing all distilled spirits purchased and received in bulk from out of state producers.~~

**~~560-2-7-.46 Carriers Monthly Report of Beverage  
Alcohol Delivered into Georgia. Form ATT-148.~~**  
**Repealed.**

~~All carriers are required to file this report with the Department  
attaching thereto correct copies of all bills of lading covering  
beverage alcohol deliveries made within the State of Georgia  
during the previous month.~~

**~~560-2-7-.47 Wholesale Malt Beverage Report of  
Inventory. Form ATT-153. Amended. Repealed.~~**

~~Licensed wholesale dealers are required to file this report with the  
Department giving their inventory of malt beverages as required by  
the provisions of regulation 560-2-4-.28.~~

**~~560-2-7-.48 Wholesale Wine Report of Inventory. Form  
ATT-160. Amended. Repealed.~~**

~~Licensed wholesale dealers are required to file this report with the  
Department giving their inventory of wines as required by the  
provisions of regulation 560-2-5-.15.~~

**~~560-2-7-.49 Wholesale Distilled Spirits and Alcohol  
Report of Inventory. Form ATT-165. Amended.  
Repealed.~~**

~~Licensed wholesale dealers are required to file this report with the  
Department giving their inventory of distilled spirits and alcohol as  
required by the provisions of regulation 560-2-4-.28.~~

**560-2-7-.52 Importers—Distilled Spirits License  
Performance and Tax Liability Bond. Form ATT-204.  
Repealed.**

~~All licensed importers of distilled spirits are required to annually file with the Department this bond with security in the amount of \$5,000 conditioned upon the prompt payment of all sums which may become due to the State of Georgia as required by all laws, rules and regulations governing the importing of distilled spirits in this State.~~

**~~560-2-7-.53 Brokers-Distilled Spirits-Performance and Tax Liability Bond. Form ATT-205. Repealed.~~**

~~All licensed brokers of distilled spirits are required to annually file with the Department this bond with security in the amount of \$2,500 conditioned upon the prompt payment of all sums which may become due to the State of Georgia as required by all laws, rules and regulations governing the sale and distribution of distilled spirits in this State.~~